

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.255/Bang/2023
Assessment Year: 2017-18

Kale Agri Tech L4, Sagar Road Industrial Estate Shivamogga 577 204 Karnataka India PAN NO : AAOFK3451D	Vs.	ITO, NFAC Delhi
APPELLANT		RESPONDENT

Appellant by	:	Shri Gowrish Bhargav K.V., A.R.
Respondent by	:	Smt. Priyadarshini Besaganni, D.R.

Date of Hearing	:	15.06.2023
Date of Pronouncement	:	15.06.2023

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against order of NFAC for the assessment year 2017-18 dated 31.1.2023. The assessee is challenging herein levy of penalty u/s 271B of the Income-tax Act,1961 [‘the Act’ for short].

2. The assessee challenged the levy of penalty u/s 271B of the Act before the NFAC. Before the NFAC, assessee has not represented its case. Hence, NFAC confirmed the levy of penalty u/s 271B of the Act at Rs.1,50,000/-. The ld. A.R. submitted that assessee was not

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well aware of the ITBA portal and sought one more opportunity to present the case before NFAC. We accede to the request of the ld. A.R. Accordingly, the issue in dispute is remitted to the file of NFAC/CIT(A) for giving an opportunity to the assessee to present his case.

2. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 15th June, 2023

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 15th June, 2023.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(Judicial)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.